



BOARD OF EQUALIZATION
LEGISLATIVE COMMITTEE MEETING AGENDA
HONORABLE JOHAN KLEHS, CHAIR
450 N STREET, SACRAMENTO, ROOM 122
FEBRUARY 5, 2002 9:30 AM

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1. Legislative Bills - Recommendations for Board Positions

PROPERTY TAXES

<u>Bill No.</u>	<u>Author</u>	<u>Date</u>	<u>Subject</u>	<u>Committee Rec:</u>
1. AB 1315	Havice	4/10/02	Property taxation: taxable value	

BUSINESS TAXES

<u>Bill No.</u>	<u>Author</u>	<u>Date</u>	<u>Subject</u>	<u>Committee Rec:</u>	<u>Status</u>
2. AB 1768	Wayne	1/08/02	Cigarette stamps discounts	Support	Asm. Rev. & Tax

ADMINISTRATION

<u>Bill No.</u>	<u>Author</u>	<u>Date</u>	<u>Subject</u>	<u>Committee Rec:</u>	<u>Status</u>
3. AB 1752	Migden	1/07/02	Public Records	Put over	Asm Gov. Organization

2. 2002 Legislative Proposals

PROPERTY TAXES

2002 Legislative Proposals

Set forth below are suggestions for Property Taxes legislation to be sponsored by the Board in the second year of the 2001-2002 Legislative Session (see attachments). Additional suggestions will be included on the agenda for March, 2002.

Suggestion Number

- 1-10 Amend Section 63.1 of the Revenue and Taxation Code to reinstate the parental signature requirement on the parent-child change in ownership exclusion claim form.**

Source: Legal Division and Property Taxes Department

Revenue Impact: None

Recommendation: Adopt

- 1-11 Amend Sections 75.51, 1603, and 2611.1, and repeal Section 620.5 of, the Revenue and Taxation Code to provide clarification of the assessment appeal deadline extension and conform other sections of law to recent law changes.**

Source: Legislative Division

Revenue Impact: None

Recommendation: Adopt

**Suggestion
Number**

- 1-12** **Amend Section 170 of the Revenue and Taxation Code to provide that if an assessment is required due to full repair, restoration, or reconstruction of damaged or destroyed property, the assessment shall not be made until all refunds attributable to the damage or destruction have been paid to the assessee.**

Source: Legal Division and Property Taxes Department

Revenue Impact: None

Recommendation: Put over

- 1-13** **Add Section 531.01 to the Revenue and Taxation Code to provide that a board of supervisors may authorize an assessor to not issue escape assessments when the cost of assessing and collecting taxes exceeds the taxes due.**

Source: Legal Division and Property Taxes Department

Revenue Impact: Minimal

Recommendation: Adopt

Approved: /s/ Johan Klehs
Johan Klehs, Committee Chair

/s/ James E. Speed
James E. Speed, Executive Director

BOARD APPROVED

at the 02-06-02 Board Meeting

/s/ Deborah Pellegrini
Deborah Pellegrini, Chief
Board Proceedings Division